



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BOWLER WATER AND SEWER UTILITY

Principal Office: P.O. BOX 68
BOWLER, WI 54416

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOWLER WATER AND SEWER UTILITY**Utility Address:** P.O. BOX 68
BOWLER, WI 54416**When was utility organized?** 1/1/1970**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANICE ECKER**Title:** TREASURER**Office Address:**P.O. BOX 68
BOWLER, WI 54416**Telephone:** (715) 793 - 4910**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KERBER, ROSE & ASSOCIATES, S.C.**Title:****Office Address:** KERBER, ROSE & ASSOCIATES, S.C.115 E FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KERBER, ROSE & ASSOCIATES, S.C.**Title:****Office Address:** KERBER, ROSE & ASSOCIATES, S.C.115 E FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:****Date of most recent audit report:** 4/13/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DENNIS TRINKO**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 68
BOWLER, WI 54416**Telephone:** (715) 793 - 4910**Fax Number:****E-mail Address:**

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:MARK KROPF
JOHN RICKERT
GEORGIA TRUAX

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/7/1990**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	30,083	28,465	1
Operating Expenses:			
Operation and Maintenance Expense (401)	20,379	12,958	2
Depreciation Expense (403)	8,180	7,923	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,293	8,298	5
Total Operating Expenses	36,852	29,179	
Net Operating Income	(6,769)	(714)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,769)	(714)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,643	2,506	9
Miscellaneous Nonoperating Income (421)	750	(2,396)	10
Total Other Income	4,393	110	
Total Income	(2,376)	(604)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(2,376)	(604)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,270	2,038	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	2,270	2,038	
Net Income	(4,646)	(2,642)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	69,225	64,063	19
Balance Transferred from Income (433)	(4,646)	(2,642)	20
Miscellaneous Credits to Surplus (434)	7,804	7,804	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	72,383	69,225	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Earned on Cash and Investments	3,643	4
Total (Acct. 419):	3,643	
Miscellaneous Nonoperating Income (421):		
Lease Income	1,911	5
Non-regulated Sewer Department Loss	(1,161)	6
Total (Acct. 421):	750	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Property Tax Equivalent Forgiven by Village	7,804	9
Total (Acct. 434):	7,804	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	30,083	0	0	0	30,083	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	30,083	0	0	0	30,083	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	517,842	489,834	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	176,314	170,254	2
Net Utility Plant	341,528	319,580	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	897,122	878,333	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	200,633	187,052	4
Net Nonutility Property	696,489	691,281	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	19,482	16,270	7
Total Other Property and Investments	715,971	707,551	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	29,127	47,442	8
Temporary Cash Investments (132)	41,816	39,512	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,178	4,945	11
Other Accounts Receivable (143)	11,871	9,891	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,120	819	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	323	305	17
Total Current and Accrued Assets	89,435	102,914	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,146,934	1,130,045	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	9,903	9,903	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	72,383	69,225	23
Total Proprietary Capital	82,286	79,128	
LONG-TERM DEBT			
Bonds (221)	75,134	79,976	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	9,626	0	26
Total Long-Term Debt	84,760	79,976	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,648	1,327	28
Payables to Municipality (233)	94,978	91,683	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	664	333	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	102,290	93,343	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	877,598	877,598	38
Total Liabilities and Other Credits	1,146,934	1,130,045	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	500,612	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	17,230				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	517,842	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	176,314	0	0	0	9
Total Accumulated Provision	176,314	0	0	0	
Net Utility Plant	341,528	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	170,254				170,254	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,180				8,180	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	276				276	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,456	0	0	0	8,456	13
Debits during year						14
Book cost of plant retired	2,396				2,396	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,396	0	0	0	2,396	19
Balance End of Year	176,314	0	0	0	176,314	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	878,333	18,789		897,122	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	878,333	18,789	0	897,122	
Less accum. prov. depr. & amort. (122)	187,052	13,581		200,633	3
Net Nonutility Property	691,281	5,208	0	696,489	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,120	819	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>1,120</u>	<u>819</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	9,903	1
Changes during year (explain):		2
Balance end of year	9,903	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SERIES 1991 SEWER BONDS	10/30/1991	05/01/2011	2.50%	75,134	1
Total Bonds (Account 221):				75,134	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Ford Credit	06/02/1998	06/02/2000	11.00%	9,626	1
Total for Account 224				9,626	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,293	2
Charged electric department expense		3
Charged sewer department expense	1,106	4
Other (explain):		
NONE		5
Total Accruals and other credits	9,399	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,560	7
PSC Remainder Assessment	35	8
Other (explain):		
Property Tax Equivalent Forgiven	7,804	9
Total payments and other debits	9,399	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SERIES 1991 SEWER BONDS	333	1,919	1,939	313	1
Subtotal	333	1,919	1,939	313	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FORD CREDIT	0	351	0	351	3
Subtotal	0	351	0	351	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	333	2,270	1,939	664	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	258,651	0	0	618,947	0	877,598	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	258,651	0	0	618,947	0	877,598	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	165,000					165,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Equipment Replacement	19,482	3
Total (Acct. 125):	19,482	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,178	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,178	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,871	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	11,871	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
For Operating Costs Paid	94,978	16
Total (Acct. 233):	94,978	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	489,778	0	0	0	489,778	1
Materials and Supplies	969	0	0	0	969	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	173,284	0	0	0	173,284	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	258,651	0	0	0	258,651	6
Other (specify):					0	7
Average Net Rate Base	58,812	0	0	0	58,812	
Net Operating Income	(6,769)	0	0	0	(6,769)	8
Net Operating Income as a percent of						
Average Net Rate Base	-11.51%	N/A	N/A	N/A	-11.51%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	9,903	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	70,804	3
Other (Specify):		4
Total Average Proprietary Capital	80,707	
Net Income		
Net Income	(4,646)	5
Percent Return on Proprietary Capital	-5.76%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

A vehicle purchase was financed with a capital lease.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Bowler Water & Sewer Utility
Bowler, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Bowler Water & Sewer Utility as of December 31, 1998 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
Certified Public Accountants
April 22, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 5, 1999

Ms. Janice Ecker, Treasurer
Bowler Water And Sewer Utility
P.O. Box 68
Bowler, WI 54416-0068

Re: 1998 Analytical Review 670 DWCCA PJJ

Dear Ms. Ecker:

The analytical review letter you received from the Public Service Commission (PSC), dated June 23, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by August 19, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Peter J. Leege at (608) 267-9198.

Sincerely,

Clarence E. Mouglin
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\mouglin\1998 AR response letters\670 no response.doc

Enclosure

cc: Mr. Mark Kropf (w/out encl.)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 23, 1999

Ms. Janice Ecker, Treasurer
Bowler Water And Sewer Utility
P.O. Box 68
Bowler, WI 54416-0068

1998 Analytical Review DWCCA-670-PJL

Dear Ms. Ecker:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The PSC adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated January 29, 1997, with regard to analytical review of the 1995 annual report, your utility was provided with the computation of a 2.00 percent composite depreciation rate for computing depreciation expense on the average of total depreciable water utility plant accounts. It appears that your utility did not use the authorized 2.00 percent composite depreciation rate during 1997 and 1998, as indicated below.

For 1997, the authorized 2.00 percent composite depreciation rate times the average of first of year and end of year total depreciable plant investment of \$475,039 results in total accruals of \$9,501, whereas only \$8,183 is reported on page F-7, lines 4 and 6. The under accrual is \$1,318.

For 1998, the authorized 2.00 percent composite depreciation rate times the average of first of year and end of year total depreciable plant investment of \$487,317 results in total accruals of \$9,746, whereas only \$8,456 is reported on page F-7, lines 4 and 6. The under accrual is \$1,290.

We highly recommend that these under accruals be recorded as adjusting journal entries during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the PSC will be updated to indicate this fact, and this would be a consideration in future rate cases if amortization of retirement losses was requested by your utility. Please state your intentions with regard to this matter.

2. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) requires annual reports to be filed on or before

FINANCIAL SECTION FOOTNOTES

April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

3. During our review, we noted that 400 feet of mains are reported as added in the Mains schedule and footnoted as self financed by the utility. The new services reported as added on page W-16 are also explained as financed by the utility. Please explain where the cost of those mains and services are recorded in the annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 23 1999 r

Response received 9/2/99.

#1, will make recommended adjustments in 1999 report.

#2, response not required.

#3, utility neglected to charge customers the service hookup fee, will discuss it at next board meeting. The number of services added was over reported by one, will adjust '99 report.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	29,775	1
Total Sales of Water	29,775	
Other Operating Revenues		
Forfeited Discounts (470)	78	2
Other Water Revenues (474)	230	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	308	
Total Operating Revenues	30,083	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	11,092	5
General Operating Expenses (680-690)	9,287	6
Total Operation and Maintenance Expenses	20,379	
Other Operating Expenses		
Depreciation Expense (403)	8,180	7
Amortization Expense (404)		8
Taxes (408)	8,293	9
Total Other Operating Expenses	16,473	
Total Operating Expenses	36,852	
NET OPERATING INCOME	(6,769)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	107	5,001	12,024	4
Commercial	23	2,005	4,497	5
Industrial				6
Total Metered Sales to General Customers (461)	130	7,006	16,521	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,216	8
Other Sales to Public Authorities (464)	2	1,289	2,038	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	133	8,295	29,775	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	11,216	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,216	
Forfeited Discounts (470):		
Customer late payment charges	78	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	78	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	230	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	230	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,054	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	798	3
Chemicals (630)	209	4
Supplies and Expenses (640)	1,048	5
Repairs of Water Plant (650)	1,763	6
Transportation Expenses (660)	1,220	7
Total Plant Operation and Maintenance Expenses	11,092	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	800	8
Office Supplies and Expenses (681)	308	9
Outside Services Employed (682)	6,920	10
Insurance Expense (684)	643	11
Employees Pensions and Benefits (686)	433	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	183	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,287	
Total Operation and Maintenance Expenses	20,379	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		7,804	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		66	2
Net property tax equivalent		7,738	
Social Security	Based on Actual Payroll	520	3
PSC Remainder Assessment	Based on Operating Revenues	35	4
Other (specify): NONE			5
Total tax expense		8,293	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247300				3
County tax rate	mills		6.926800				4
Local tax rate	mills		0.988400				5
School tax rate	mills		14.012700				6
Voc. school tax rate	mills		2.154800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.330000				10
Less: state credit	mills		2.182400				11
Net tax rate	mills		22.147600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.988400				14
Combined School Tax Rate	mills		16.167500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.155900				17
Total Tax Rate	mills		24.330000				18
Ratio of Local and School Tax to Total	dec.		0.705134				19
Total tax net of state credit	mills		22.147600				20
Net Local and School Tax Rate	mills		15.617016				21
Utility Plant, Jan. 1	\$	478,944	478,944				22
Materials & Supplies	\$	819	819				23
Subtotal	\$	479,763	479,763				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	479,763	479,763				26
Assessment Ratio	dec.		0.807378				27
Assessed Value	\$	387,350	387,350				28
Net Local & School Rate	mills		15.617016				29
Tax Equiv. Computed for Current Year	\$	6,049	6,049				30
Tax Equivalent per 1994 PSC Report	\$	7,804					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	7,804					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	110		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	9,586		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,390	11,975	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	16,086	11,975	
PUMPING PLANT			
Land and Land Rights (320)	110		12
Structures and Improvements (321)	24,385		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,284		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,651		20
Total Pumping Plant	62,430	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,473		23
Total Water Treatment Plant	2,473	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,741		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			110	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			9,586	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			18,365	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	28,061	
PUMPING PLANT				
Land and Land Rights (320)			110	12
Structures and Improvements (321)			24,385	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,284	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,651	20
Total Pumping Plant	0	0	62,430	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,473	23
Total Water Treatment Plant	0	0	2,473	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,741	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	135,122		26
Transmission and Distribution Mains (343)	205,054		27
Fire Mains (344)	0		28
Services (345)	20,948	416	29
Meters (346)	10,413	3,098	30
Hydrants (348)	15,737	895	31
Other Transmission and Distribution Plant (349)	1,350		32
Total Transmission and Distribution Plant	390,365	4,409	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,177		34
Office Furniture and Equipment (372)	160		35
Computer Equipment (372.1)	1,118		36
Transportation Equipment (373)	0	7,680	37
Other General Equipment (379)	3,635		38
Other Tangible Property (390)	0		39
Total General Plant	7,090	7,680	
Total utility plant in service directly assignable	478,944	24,064	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	478,944	24,064	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			135,122 26
Transmission and Distribution Mains (343)			205,054 27
Fire Mains (344)			0 28
Services (345)			21,364 29
Meters (346)	1,859		11,652 30
Hydrants (348)	537		16,095 31
Other Transmission and Distribution Plant (349)			1,350 32
Total Transmission and Distribution Plant	2,396	0	392,378
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			2,177 34
Office Furniture and Equipment (372)			160 35
Computer Equipment (372.1)			1,118 36
Transportation Equipment (373)			7,680 37
Other General Equipment (379)			3,635 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	14,770
Total utility plant in service directly assignable	2,396	0	500,612
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,396	0	500,612

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			658	658	1
February			677	677	2
March			769	769	3
April			761	761	4
May			775	775	5
June			777	777	6
July			764	764	7
August			799	799	8
September			837	837	9
October			804	804	10
November			766	766	11
December			680	680	12
Total for year	0	0	9,067	9,067	
Less: Measured or estimated water used in main flushing and water treatment during year				25	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				9,042	16
Less: Water sold				8,295	17
Losses and unaccounted for				747	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				54	21
Date of maximum: 6/17/1998					22
Cause of maximum:					23
Hooked on water extension					
Minimum gallons pumped by all methods in any one day during reporting year				13	24
Date of minimum: 1/24/1998					25
Total KWH used for pumping for the year				10,840	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL 1		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	PEERLESS		5
Year Installed	1972		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	150		8
Pump Motor or Standby Engine Mfr	MARATHON		9 10
Year Installed	1972		11
Type	ELECTRIC		12
Horsepower	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	4
			5
Year constructed	1972	1972	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	5	128	10
Total capacity in gallons	100,000	50,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	10,149	400	0	0	10,549	1
M	D	6.000	1,114	0	0	0	1,114	2
P	D	6.000	810	0	0	0	810	3
A	D	8.000	6,298	0	0	0	6,298	4
A	S	8.000	2,990	0	0	0	2,990	5
P	D	8.000	805	0	0	0	805	6
Total Within Municipality			22,166	400	0	0	22,566	
Total Utility			22,166	400	0	0	22,566	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	100	4	0	0	104	1	1
M	1.000	25	0	0	0	25		2
M	1.500	4	0	0	0	4		3
M	2.000	4	0	0	0	4		4
Total Utility		133	4	0	0	137	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	120	30	29	6	127	30	1
0.750	18	2	1	0	19	0	2
1.000	4	2	2	0	4	2	3
1.500	1	0	0	0	1	0	4
2.000	3	0	0	0	3	0	5
Total:	146	34	32	6	154	32	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	117	4	0	0	0	6	127	1
0.750	0	17	0	0	0	2	19	2
1.000	0	4	0	0	0	0	4	3
1.500	0	1	0	0	0	0	1	4
2.000	0	0	0	3	0	0	3	5
Total:	117	26	0	3	0	8	154	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	24	1	1		24	2
Total Fire Hydrants	24	1	1	0	24	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	14
Number of distribution system valves end of year:	79
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 682 - Outside Services Employed - Outside Services increased in 1998 due to administrative fees for block grant administration.

Water Mains (Page W-15)

The Utility self-financed the mains added on Washington Street in 1998.

Water Services (Page W-16)

The Utility self-financed Water Services added in 1998.

Meters (Page W-17)

The adjustment is to correct errors from previous years.
